

Exhibit Aiii

CLIENT SERVICES

NICHE MARKET STAFFING SERVICES

RSG and LW strive to offer a full service approach to staffing by providing our clients access to our Specialty Divisions. *Accountants West* provides targeted staffing services to the accounting arena in the temporary, contract, and permanent placement fields, while *Legal West* offers a similar approach within the legal marketplace.

FULL TIME STAFF SEARCH AND RECRUITMENT PROGRAM

Through all of our branches and specialty divisions, we have the capacity and talent to assist our client companies in their search for full-time, permanent staff. This service is customized specifically to your needs and economic requirements and serviced by our dedicated recruitment staff. As always our intent is to bring to you only the few individuals uniquely qualified to immediately fill your position and committed to joining your organization.

PAYROLL PLAN

Many companies like to utilize the talents of former or retired employees, current employees dependents, students, or in-house part-time staff but prefer not to maintain them on their payroll. Some companies prefer to do their own recruiting for special projects but, because of the project status, do not wish to include these workers on their company's payroll. Often our clients wish to preview the work product and habits of potential full-time employees for a short time without committing them to full-time status. All of these examples work well within our Payroll Plan Program whereby RSG or LW acts as the employer during a given time, pays the employee, withholds and deposits all required taxes, and covers the employee for workers compensation and unemployment purposes. Whatever the case, RSG and LW can provide a solution.

BILLING PROCEDURES AND CLIENT INVOICE PROCESSING

Our invoices are processed locally at our corporate location in Portland, which are generated from time verified approved timecards. No invoices will be processed without our client's supervisory approval. RSG and LW are dedicated to attracting only top quality talent for its clients and have established a history of providing exceptional pay and benefits on a weekly basis. Temporary employees on assignment will present to their supervisor a weekly timecard for review and approval. We in turn process our invoices weekly from these approved timecards.

SPECIAL PROJECTS

Whether you need one or one hundred people for a special project, we have the experience and know-how to provide the employees for your unique assignments.

- Convention Staffing
- Retail and Warehouse Sales
- Marketing Projects
- Promotions
- Inventory

ENHANCED SERVICES

VENDOR ON PREMISE PROGRAM

Resource Staffing Group can provide an experienced staff member who is the liaison contact with the clients company and RSG, on the client's premises, to manage and control all the ordering processes, including coordination, with the secondary supplier. This employee facilitates smooth operating procedures from orientation, training, and assisting all client departments for temporary staffing needs. This can also include specialized recruiting and customized reporting. This program is customized in partnership with your specific needs.

FULL-TIME FIELD RECRUITERS

RSG/NSR employs three full-time field recruiters assigned to our Area teams whose specific function is to keep our company and our clients needs visible in all recruiting venues. Job fairs, college recruiting, technical and vocational school recruiting, internet visibility, and web site participation are but a few of the techniques we utilize.

OUTSOURCING

Recruiting, testing, hiring employees to staff and manage departments for companies who are focusing and analyzing core functions which do not directly contribute to profits.

HUMAN RESOURCE CONSULTING

RSG can include staff and organizational planning, outsourced HR activities for small to medium-sized businesses, and compensation and benefits analysis.

OUTSOURCE YOUR EMPLOYEE EVALUATION SERVICES

RSG can customize our Provet and Insight Worldwide evaluation programs, designing them for clients' specific direct-hiring needs. Ask your sales representative for details.

A FULL SERVICE COMPANY

Resource Staffing Group is a full service company that are temporary staffing specializes in the following disciplines:

GENERAL DIVISIONS

Office Support
General Office
Clerks/Clerk Typists
Receptionists
Switchboard Operators
General Secretaries
Word Processors
Data Entry Operators
Ten-Key Operators

Call Center Operations
Telemarketers
Customer Service
Help Desk
Credit & Collections

Executive Support
Executive Secretaries
Administrative Assistants
Desktop Publishing
HR Specialists

Special Projects
Promotions
Convention Staff
Retail/Warehouse Sales

Light Industrial
Warehouse
General Laborers
Shipping/Receiving
Assemblers

SPECIALIZED DIVISIONS

Accounting Management
Bookkeepers
Credit & Collection
Accountants
Controllers
Financial Analysts
Tax Preparers
Payroll Clerks
Accounting Clerks

Medical Office Support
Transcriptionists
Patient Scheduling
Records Management
Unit Clerks
Switchboard Operators
Medical Coders
Medical Billing
Claims Processing
Claims Analyst
Patient Admitting

Legal West
Attorneys
Paralegals
Legal Secretaries
Litigation Support Clerks
Receptionists
Records Management
Copiers/Messenger

HIRING/SCREENING PROCEDURES

Prospective temporary employees complete a very thorough application process before being considered for hire. Applicants, on average, spend 1.5 to 2 hours completing paperwork, testing, and interviewing. This process includes:

- Identification of category or categories for which the applicant should apply: Accounting, Clerical, Legal, Administrative, Professional, Light Medical, and Technical.
- Verification of identity and eligibility to work in the United States.
- The applicant first reads and agrees to RSG or Legal West Hiring Standards.
- The applicant is given a battery of written and hands-on skill tests to ensure their level of competency as it relates to the position they seek. Our Proveit testing program is a fully interactive, hands-on skill evaluation. The applicants level of competency is rated as beginner, intermediate, or advanced.
- The applicant takes the Insight Worldwide (employment integrity test), an NSR exclusive in Oregon, Washington, and Idaho. This survey provides a background profile designed to determine an individual's propensity toward substance abuse, theft, violence, and deception. The survey consists of 70 questions, which when answered, are scored and a rating of low, medium, or high risk is determined for each category.
- After the paperwork and testing are complete, the applicant interviews with a Staffing Coordinator for final determination of skill level, discussion of work history, explanation of pay system, and job location preferences. Our policies, procedures, and RSG/LW high standards for all employees are reviewed. At this point, we will assess the candidate's attitude toward work, desire to fulfill their employment responsibilities, and commitment to our high job performance standards.
- Instructions regarding guidelines pertaining to safety standards, light duty, modified work program, and hazardous material handling are discussed. RSG and LW are very proactive in ensuring the safety of all temporary employees as well as permanent RSG or LW employees.
- In the last step, the applicant is given the "RSG / LW Handbook for Temporary Employees" with a receipt card that is signed by the new applicant and kept with the applicant file.
- Our branch staff then verifies *three* previous job references prior to final approval for using the new applicant.
- Only those applicants who have high-test scores, low Insight results, strong references, and a pleasant, professional attitude will be considered qualifications to work for RSG.

ACORD CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YY)
03/11/04

ICR
X Risk Services
2nd Ave Suite 800
A, OR 97209-3951

1-503-222-1831

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

COMPANIES AFFORDING COVERAGE

COMPANY
A National Union Fire Ins Co
COMPANY
B
COMPANY
C
COMPANY
D

ED
thwest Staffing Resources Inc
Box 61483
Denver, WA 98666

FRAGS

IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED, WITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
<input checked="" type="checkbox"/> GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> OWNERS & CONTRACTORS PROT <input checked="" type="checkbox"/> Professional Liability <input checked="" type="checkbox"/> Employment Practices	SSL 9519242	03/01/04	03/01/05	GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMMOD AGG \$ 2,000,000 PERSONAL AND FAMILY \$ 1,000,000 EACH OCCURRENCE \$ 2,000,000 FIRE DAMAGE (Any one fire) \$ 100,000 MED EXP (Any one person) \$ 5,000
<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> MIXED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	SSL 9519242	03/01/04	03/01/05	COMBINED SINGLE LIMIT \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE \$
<input type="checkbox"/> DAMAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY \$ EACH ACCIDENT \$ AGGREGATE \$
<input type="checkbox"/> EXCESS LIABILITY <input type="checkbox"/> UMBRELLA FORM <input type="checkbox"/> OTHER THAN UMBRELLA FORM				EACH OCCURRENCE \$ AGGREGATE \$
<input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY THE PROPORTION PARTNER/EXECUTIVE OFFICERS AND				NO STATUTORY LIMITS OTHER EL EACH ACCIDENT \$ EL DISEASE - POLICY LIMIT \$ EL DISEASE - DISEASE \$
OTHER				

CAUTION OF OPERATIONS/LOCATIONS/VEHICLES/SPECIAL ITEMS

Certificate Holder is additional insured as respects General Liability only.

CERTIFICATE HOLDER

Baul International
1100
27 N Central Ave
Denver, AZ 85004

USA

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO DELIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE

Carla Helmer

ACORD CORPORATION 1988

ACORD 25-3 (1/95)

Carla Helmer
1694636

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EMPLOYMENT AGREEMENT - ADDITIONAL TERMS

In addition to our Handbook for Temporary Employees, which you have received, you agree to the Standard Terms and Conditions, and any Optional Terms as set forth below.

Optional Terms:

(If there are special benefits to employees under the special project, name the project here, if no special terms leave blank.)

Standard Terms and Conditions

1. **Reporting/Interview Date and Work Rules.** You agree to report to our customer for work on the date which we will give you, the "Reporting Date" and work on the above assignment until it is completed or until it is terminated as set forth below. If you are sent for an interview you agree to attend the interview as scheduled and if offered the temporary assignment you will report on the "Reporting Date". You agree to all the terms and conditions of this agreement. You further agree to follow all work rules, safety rules and policies of our customer.
2. **Compensation.** We will pay you the rate of pay quoted for the hours you actually work for our customer on our regularly scheduled pay day. We will pay you for overtime actually worked, which has been authorized by our customer in advance of your working the overtime.
3. **Time Cards.** You are responsible for keeping your time card for all the hours you work. Once the time card or hours are called in to us, you agree not to claim further hours later.
4. **Holiday and Vacation.** Your eligibility for vacation and holiday pay is set forth in the Handbook for Temporary Employees and Optional Terms.
5. **Termination.** If you are assigned to the temporary job, termination occurs when the assignment is completed or the customer terminates the assignment. We also have the right to terminate your employment with us and to take you off the project at any time, for any reason or for no reason. You will be paid for the hours you have actually worked to the date of termination. You will be paid for holiday and vacation if accrued.
6. **Obligations After Interview/Termination.** For a period of 120 days after the interview or termination, whichever may occur last, without our written consent, 1) you will not accept employment with the customer to whom you have been sent, and 2) you will not accept employment with another employer for an assignment to work at the customer's premises or on behalf of the customer. You also agree that any period of violation or time required for litigation to enforce this provision will not be included in this 120-day period. You acknowledge that we have spent time in procuring this customer, interviewing or reviewing your qualifications for the temporary job and that this is sufficient consideration to enforce this provision. You and we both recognize that, if the above provisions are violated, remedies which would typically be available to us for contract breach would be inadequate. Therefore, you and we have agreed that we have

1 - EMPLOYMENT AGREEMENT - ADDITIONAL TERMS
(05/14/04)

Emy

the right to obtain injunctive or other equitable relief against you, and any other person who may be involved or connected with you, in the event that these provisions are breached. These rights will be in addition to any other rights which we may have under law. If a violation occurs under this paragraph we will have the right to obtain attorney fees and cost from you, to be set by the court, if any action or suit is necessary to enforce this provision.

7. **Other Agreements.** You represent to us that you have made no other agreements which would stop you from entering into this agreement. You represent that if you are bound by an agreement not to divulge any confidential information of another employer you will notify us of its content and extent.

8. **Confidential Matters.** During your employment you may have access to and become familiar with various trade secrets and other sensitive or confidential information, "Confidential Matters" of our customers. You agree to hold in strict confidence and not to disclose any "Confidential Matters", directly or indirectly, to anyone, nor to use them in any way, either during your employment with us or at any time after its termination, except as may be required in the course of your performing services hereunder, or if we give our prior written consent.

9. **Entire Agreement.** This document is our entire, final and complete agreement pertaining hereto and supersedes and replaces all written and oral agreements heretofore made or existing by and between us or our representatives.

AGREED TO as dated below:

Employee

Dated: _____

Accountants Northwest, a Division of
Northwest Temporary & Staffing Services, Inc
by: Staffing Coordinator/Manager

Dated: _____

U.S. Department of Justice
Immigration and Naturalization Service

OMB No. 1115-0134

Employment Eligibility Verification

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. **ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work eligible individuals.

Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification. To be completed and signed by employee at the time employment begins.

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #
I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.		I attest, under penalty of perjury, that I am (check one of the following): <input type="checkbox"/> A citizen or national of the United States <input type="checkbox"/> A Lawful Permanent Resident (Alien # A _____) <input type="checkbox"/> An alien authorized to work until ____/____/____ (Alien # or Admission #) _____	
Employee's Signature			Date (month/day/year)

Preparer and/or Translator Certification. (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature	Print Name
Address (Street Name and Number, City, State, Zip Code)	
Date (month/day/year)	

Section 2. Employer Review and Verification. To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number and expiration date, if any, of the document(s).

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): ____/____/____		____/____/____		____/____/____
Document #: _____		_____		_____
Expiration Date (if any): ____/____/____		____/____/____		____/____/____

CERTIFICATION. I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) ____/____/____ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name		Date (month/day/year)
Address (Street Name and Number, City, State, Zip Code)		
Resource Staffing Group		
3804 East Oaks Blvd, #400		

Section 3. Updating and Reverification. To be completed and signed by employer.

A. New Name (if applicable)	B. Date of rehire (month/day/year) (if applicable)
C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility.	
Document Title: _____	Document #: _____
Expiration Date (if any): ____/____/____	
I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.	
Signature of Employer or Authorized Representative	Date (month/day/year)

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LISTS OF ACCEPTABLE DOCUMENTS

LIST A		LIST B		LIST C
Documents that Establish Both Identity and Employment Eligibility	OR	Documents that Establish Identity	AND	Documents that Establish Employment Eligibility
1. U.S. Passport (unexpired or expired)		1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color and address		1. U.S. social security card issued by the Social Security Administration (other than a card stating it is not valid for employment)
2. Certificate of U.S. Citizenship (INS Form N-560 or N-561)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color and address		2. Certification of Birth Abroad issued by the Department of State (Form FS-545 or Form DS-1350)
3. Certificate of Naturalization (INS Form N-560 or N-570)		3. School ID card with a photograph		3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal
4. Unexpired foreign passport, with I-551 stamp or attached INS Form I-94 indicating unexpired employment authorization		4. Voter's registration card		4. Native American tribal document
5. Permanent Resident Card or Alien Registration Receipt Card with photograph (INS Form I-181 or I-851)		5. U.S. Military card or draft record		5. U.S. Citizen ID Card (INS Form I-197)
6. Unexpired Temporary Resident Card (INS Form I-688)		6. Military dependent's ID card		6. ID Card for use of Resident Citizen in the United States (INS Form I-179)
7. Unexpired Employment Authorization Card (INS Form I-688A)		7. U.S. Coast Guard Merchant Mariner Card		7. Unexpired employment authorization document issued by the INS (other than those listed under List A)
8. Unexpired Reentry Permit (INS Form I-327)		8. Native American tribal document		
9. Unexpired Refugee Travel Document (INS Form I-571)		9. Driver's license issued by a Canadian government authority		
10. Unexpired Employment Authorization Document issued by the INS which contains a photograph (INS Form I-688B)		For persons under age 18 who are unable to present a document listed above:		
		10. School record or report card		
		11. Clinic, doctor or hospital record		
		12. Day-care or nursery school record		

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

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CONDITIONAL OFFER OF EMPLOYMENT

Northwest Staffing Resources, Inc. (NSR) and its affiliates provide assignments to qualified individuals. Assignments may range from one day to long term in duration and may be part or full-time. Sometimes we can assign new applicants quickly, while at other times it may take us longer to find you suitable work. On occasion, we are unable to find employment for some individuals.

NSR AND ITS AFFILIATES CANNOT GUARANTEE THAT WE WILL FIND YOU EMPLOYMENT.

Based on the data you have provided us on your application, you possess the basic qualifications, skills, and experience required for placement. We are making this conditional offer of employment with the following conditions:

- Your completion of additional orientation
- Our completion of employment reference checks
- Your ability to perform essential functions of the assignment

Name of Applicant	_____	(please print)
Signature of Applicant	_____	Date _____
Branch Representative	_____	Date _____

Form W-4 (2004)

Purpose. Complete Form W-4 so that your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2004 expires February 15, 2005. See Pub. 505, Tax Withholding and Estimated Tax.

Note: You cannot claim exemption from withholding if: (a) your income exceeds \$800 and includes more than \$250 of unearned income (e.g., interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the Personal Allowances Worksheet below. The worksheets on page 2 adjust your withholding allowances based on itemized

deductions, certain credits, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line 2 below.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the Personal Allowances Worksheet below. See Pub. 519, How Do I Adjust My Tax Withholding? for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax.

Two earners/two jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others.

Nonresident alien. If you are a nonresident alien, see the instructions for Form 923 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 519 to see how the dollar amount you are having withheld compares to your projected total tax for 2004. See Pub. 519, especially if your earnings exceed \$125,000 (single) or \$175,000 (married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 to initiate a name change and obtain a social security card showing your correct name.

Personal Allowances Worksheet (Keep for your records.)

- A** Enter "1" for yourself if no one else can claim you as a dependent **A** _____
- B** Enter "1" if: **B** _____
- You are single and have only one job; or
 - You are married, have only one job, and your spouse does not work or
 - Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less.
- C** Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) **C** _____
- D** Enter number of dependents (other than your spouse or yourself) you will claim on your tax return **D** _____
- E** Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above) **E** _____
- F** Enter "1" if you have at least \$1,500 of child or dependent care expenses for which you plan to claim a credit **F** _____
- (Note: Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)
- G** **Child Tax Credit** (including additional child tax credit): **G** _____
- If your total income will be less than \$92,000 (\$77,000 if married), enter "2" for each eligible child.
 - If your total income will be between \$92,000 and \$94,000 (\$77,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have four or more eligible children.
- H** Add lines A through G and enter total here. Note: This may be different from the number of exemptions you claim on your tax return. **H** _____
- For accuracy, complete all worksheets that apply.**
- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
 - If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$35,000 (\$26,000 if married) see the Two-Earner/Two-Job Worksheet on page 2 to avoid having too little tax withheld.
 - If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4		Employee's Withholding Allowance Certificate		OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		Your employer must send a copy of this form to the IRS if: (a) you claim more than 10 allowances or (b) you claim "Exempt" and your wages are normally more than \$200 per week.		2004
1 Type or print your first name and middle initial		Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withheld at higher Single rate. <small>Note: If married but legally separated, or spouse is a nonresident alien, check the "Single" box.</small>		
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a new card. <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5		
6 Additional amount, if any, you want withheld from each paycheck		6 \$		
7 I claim exemption from withholding for 2004, and I certify that I meet both of the following conditions for exemption: • Last year I had a right to a refund of all Federal income tax withheld because I had no tax liability and • This year I expect a refund of all Federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here		7		
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status. Employee's signature (Form is not valid unless you sign it.)				
8 Employer's name and address (Employer completes lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)	10 Employer identification number (EIN)	

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Col. No. 101200

Form W-4 (2004)

Form W-4 (2004)

Page 2

Deductions and Adjustments Worksheet

Notes: Use this worksheet only if you plan to claim deductions, claim certain credits, or claim adjustments to income on your 2004 tax return.

- 1 Enter an estimate of your 2004 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2004, you may have to reduce your itemized deductions if your income is over \$142,700 (\$71,350 if married filing separately). See Worksheet 3 in Pub. 919 for details.) 1 \$
- 2 Enter: $\left\{ \begin{array}{l} \$9,700 \text{ if married filing jointly or qualifying widow(er)} \\ \$7,150 \text{ if head of household} \\ \$4,850 \text{ if single} \\ \$4,850 \text{ if married filing separately} \end{array} \right\}$ 2 \$
- 3 Subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-" 3 \$
- 4 Enter an estimate of your 2004 adjustments to income, including alimony, deductible IRA contributions, and student loan interest 4 \$
- 5 Add lines 3 and 4 and enter the total. (Include any amount for credits from Worksheet 7 in Pub. 919) 5 \$
- 6 Enter an estimate of your 2004 nonwage income (such as dividends or interest) 6 \$
- 7 Subtract line 6 from line 5. Enter the result, but not less than "-0-" 7 \$
- 8 Divide the amount on line 7 by \$3,000 and enter the result here. Drop any fraction 8
- 9 Enter the number from the Personal Allowances Worksheet, line H, page 1 9
- 10 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 10

Two-Earner/Two-Job Worksheet (See Two earners/two jobs on page 1.)

Notes: Use this worksheet only if the instructions under line H on page 1 direct you here.

- 1 Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) 1
 - 2 Find the number in Table 1 below that applies to the LOWEST paying job and enter it here 2
 - 3 If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet. 3
- Notes: If line 1 is less than line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4-9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill.
- 4 Enter the number from line 2 of this worksheet 4
 - 5 Enter the number from line 1 of this worksheet 5
 - 6 Subtract line 5 from line 4 6
 - 7 Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here 7
 - 8 Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed 8
 - 9 Divide line 8 by the number of pay periods remaining in 2004. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2003. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck 9

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly			Married Filing Jointly			All Others	
If wages from HIGHEST paying job are—	AND, wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	AND, wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
\$0 - \$40,000	\$0 - \$4,000	0	\$40,001 and over	\$4,001 - \$8,000	1	\$0 - \$8,000	0
	4,001 - 8,000	1		8,001 - 12,000	2	8,001 - 12,000	1
	8,001 - 17,000	2		12,001 - 17,000	3	12,001 - 17,000	2
	17,001 and over	3		17,001 and over	4	17,001 and over	3
\$40,001 and over	\$0 - \$4,000	0		\$4,001 - \$8,000	1	\$0 - \$8,000	0
	4,001 - 8,000	1		8,001 - 12,000	2	8,001 - 12,000	1
	8,001 - 15,000	2		12,001 - 17,000	3	12,001 - 17,000	2
	15,001 - 22,000	3		17,001 and over	4	17,001 and over	3
	22,001 - 25,000	4		25,001 - 31,000	5	25,001 - 31,000	4
	25,001 - 31,000	5		31,001 - 44,000	6	31,001 - 44,000	5
				44,001 - 50,000	7	44,001 - 50,000	6
				50,001 - 55,000	8	50,001 - 55,000	7
				55,001 - 63,000	9	55,001 - 63,000	8
				63,001 - 75,000	10	63,001 - 75,000	9
				75,001 - 85,000	11	75,001 - 85,000	10
				85,001 - 100,000	12	85,001 - 100,000	11
				100,001 - 115,000	13	100,001 - 115,000	12
				115,001 and over	14	115,001 and over	13
					15	115,001 and over	14

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$80,000	\$470	\$0 - \$30,000	\$470
80,001 - 110,000	780	30,001 - 70,000	780
110,001 - 150,000	870	70,001 - 140,000	870
150,001 - 270,000	1,020	140,001 - 320,000	1,020
270,001 and over	1,090	320,001 and over	1,090

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, and the District of Columbia for use in administering their tax laws, and using it in the National Directory of New Hires. We may also disclose this information to Federal and state agencies to enforce Federal criminal laws and to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB

control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 45 min.; Learning about the law or the form, 15 min.; Preparing the form, 30 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Conejo, CA 91343-0001. Do not send Form W-4 to this address. Instead, give it to your employer.

TEMPORARY EMPLOYEE SET-UP/CHANGE FORM

Employee No. _____ (For Office Use Only)

Last Name _____
(Must be legal name as shown on social security card)

First Name & M.I. _____
(Must be legal name as shown on social security card)

Sort Field _____ (For Office Use Only)

Street Address _____ Apt No. _____

City _____ State _____ Zip _____

Phone () _____ E-Mail _____

Social Security No. ☐☐☐ - ☐☐☐ - ☐☐☐☐☐☐

Marital Status ☐ Single ☐ Married

Number of Exemptions (line 5 from W-4) _____ Additional Amount \$ / % _____

Sex ☐ Male ☐ Female

Date of Birth ☐☐ Month ☐☐ Day ☐☐☐☐ Year

** Date of Birth is mandatory for MAS 90 (payroll).*

Date of Hire ☐☐ Month ☐☐ Day ☐☐☐☐ Year

Emergency Phone () _____

Emergency Contact _____

For Office Use Only

Primary State: ☐ WA ☐ OR ☐ CA ☐ ID

Paycycle: ☐ Weekly ☐ Bi-Weekly ☐ Semi-Monthly ☐ Monthly

Benefit Code: T - Temps

Review W-4 for Number of Exemptions, Exemption Status and Overriding Tax Amounts

Entered By: _____ Date Entered: _____

Added/Changed in EZ Access: ☐ Added/Changed in MAS90: ☐

**Individual Characteristics Form
Work Opportunity Tax Credit and
Welfare-to-Work Tax Credit**

U.S. Department of Labor
Employment and Training Administration
U.S. Employment Service



CONTROL NO.
(For Agency Use Only)

Individual Information

OMB Control No. 1205-0371

2. DATE RECEIVED
(For Agency Use Only)

EMPLOYER NAME/ADDRESS

West Staffing Resources, Inc.
SW 5th Ave., Suite 250
Land, OR 97204

4. EMPLOYER ID NUMBER

93-0890341

5. EMPLOYMENT START DATE

Starting Wage:

\$ _____ per hour

POSITION:

6. Have you worked for the above employer before?

Yes _____ No _____

NAME OF INDIVIDUAL (Last, First, Middle)

8. SOCIAL SECURITY NUMBER:

The above named individual is determined to have the following characteristics for WOTC Target Group Certification.

Age between 18 - 25?

_____ No _____

ES, indicate your "Date of Birth" below:

Date of Birth

Is a member of a family that received Food stamps for the last 6 months.

_____ No _____ or

at least a consecutive 3-month period within last 6 months, BUT is no longer receiving

_____ No _____

ES to either, also complete Box 17.

Is receiving or has received Rehabilitation services through a State Rehabilitation flows program or the Veterans' Reintegration.

_____ No _____

10. A veteran and a member of a family that received Food Stamps for a period of at least 3 months in the last 15 months.

Yes _____ No _____

If YES, also complete Box 17.

13. In the past year has been convicted of a felony or released from prison after a felony conviction.

Yes _____ No _____

If YES, complete below:

Date of Conviction _____

Date of Release _____

Total income for the past 6 months for all family members living in the same household?

Total income: _____

(If No income, Enter 0 above)

No. of family members living in the same household for the past 6 months, including yourself: _____

11. Is a member of a family that received AFDC (TANF) benefits for any 9 months in the last 18 months.

Yes _____ No _____

If YES, also complete Box 17.

14. Lives and plans to continue living in a Federal Empowerment Zone or Enterprise Community.

Yes _____ No _____

16. Received Supplemental Security Income (SSI) benefits for any month ending within the last 60 days.

Yes _____ No _____

17. If individual is not a primary recipient of benefits, please provide the following:

Name of Primary Recipient _____

City/State of Benefits _____

This section is to be completed by individuals starting work after December 31, 1997, under the Welfare-to-Work Tax Credit only.

Is a member of a family that:

Has received AFDC or TANF payments for at least the last 18 consecutive months?

Yes _____ No _____ or

Has received/is receiving AFDC or TANF payments for any 18 months starting after August 5, 1997.

Yes _____ No _____ or

Stopped being eligible for AFDC or TANF payments after Aug. 5, 1997 because Federal or state law limited the maximum time such assistance is payable.

Yes _____ No _____

SOURCES USED TO DOCUMENT ELIGIBILITY:

I certify that the information is true and correct to the best of my knowledge. I understand that the information above may be subject to verification. The signature of the party completing this form is required below.

SIGNATURE:

21. DATE:

Form 8850
(Rev. October 2002)
Department of the Treasury
Internal Revenue Service

Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Credits

OMB No. 1545-1500

▶ See separate instructions.

Job applicant: Fill in the lines below and check any boxes that apply. Complete only this side.

Your name _____ Social security number ▶ _____

Street address where you live _____

City or town, state, and ZIP code _____

Telephone number (____) _____

If you are under age 25, enter your date of birth (month, day, year) ____/____/____

Work Opportunity Credit

- 1 ☐ Check here if you received a conditional certification from the state employment security agency (SESA) or a participating local agency for the work opportunity credit.
- 2 ☐ Check here if any of the following statements apply to you.
 - I am a member of a family that has received assistance from Temporary Assistance for Needy Families (TANF) for any 9 months during the last 18 months.
 - I am a veteran and a member of a family that received food stamps for at least a 3-month period within the last 15 months.
 - I was referred here by a rehabilitation agency approved by the state or the Department of Veterans Affairs.
 - I am at least age 18 but not age 25 or older and I am a member of a family that:
 - a Received food stamps for the last 6 months or
 - b Received food stamps for at least 3 of the last 5 months, but is no longer eligible to receive them.
 - Within the past year, I was convicted of a felony or released from prison for a felony and during the last 6 months I was a member of a low-income family.
 - I received supplemental security income (SSI) benefits for any month ending within the last 60 days.

Welfare-to-Work Credit

- 3 ☐ Check here if you received a conditional certification from the SESA or a participating local agency for the welfare-to-work credit.
- 4 ☐ Check here if you are a member of a family that:
 - Received TANF payments for at least the last 18 months, or
 - Received TANF payments for any 18 months beginning after August 5, 1997, and the earliest 18-month period beginning after August 5, 1997, ended within the last 2 years, or
 - Stopped being eligible for TANF payments within the last 2 years because Federal or state law limited the maximum time those payments could be made.

All Applicants

Under penalties of perjury, I declare that I gave the above information to the employer on or before the day I was offered a job, and it is, to the best of my knowledge, true, correct, and complete.

Job applicant's signature ▶ _____

Date ____/____/____

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

CAL No. 72637L

Form 8850 (Rev. 10-02)

For Employer's Use Only

Employer's name Northwest Staffing Resources, Inc. Telephone no. (503) 323-9190 EIN 93-0890341

Street address 333 SW Sch Ave., Suite 250

City or town, state, and ZIP code Portland, OR 97204

Person to contact, if different from above HONKAMP KRUEGER & CO. Telephone no. (563) 356-0123

Street address 2345 JFK RD. P.O. BOX 699

City or town, state, and ZIP code DUBUQUE, IA 52004-0699

If, based on the individual's age and home address, he or she is a member of group 4 or 5 (as described under Members of Targeted Groups in the separate instructions), enter that group number (4 or 5)

DATE APPLICANT:	Gave information	/	/	Was offered job	/	/	Was hired	/	/	Started job	/	/
-----------------	------------------	---	---	-----------------	---	---	-----------	---	---	-------------	---	---

Under penalties of perjury, I declare that I completed this form on or before the day a job was offered to the applicant and that the information I have furnished is, to the best of my knowledge, true, correct, and complete. Based on the information the job applicant furnished on page 1, I believe the individual is a member of a targeted group or a long-term family assistance recipient. I hereby request a certification that the individual is a member of a targeted group or a long-term family assistance recipient.

Employer's signature	Title	Date
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Privacy Act and Paperwork Reduction Act Notice

Section references are to the Internal Revenue Code.

Section 51(d)(12) permits a prospective employer to request the applicant to complete this form and give it to the prospective employer. The information will be used by the employer to complete the employer's Federal tax return. Completion of this form is voluntary and may assist members of targeted groups and long-term family assistance recipients in securing employment. Routine uses of this form include giving it to the state employment security agency (SESA), which will contact appropriate sources to confirm that the applicant is a member of a targeted group or a long-term family

assistance recipient. This form may also be given to the Internal Revenue Service for administration of the Internal Revenue laws, to the Department of Justice for civil and criminal litigation, to the Department of Labor for oversight of the certifications performed by the SESA, and to cities, states, and the District of Columbia for use in administering their tax laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 2 hr., 47 min.
Learning about the law or the form 28 min.
Preparing and sending this form to the SESA 36 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0007.

DO NOT send this form to this address. Instead, see When and Where To File in the separate instructions.

EXHIBIT B

Northwest Staffing Resources

18000 - 72nd Avenue South
Suite 192
CENTERPOINT BUILDING
Kent, WA 98032

425.251.6631 Office
425.251.6839 Fax

Denise Caldwell
Branch Manager
425.890.3636 Cell

Marie Johnson
Staffing Coordinator

NORTHWEST

Staffing

Resources

ORIENTATION

PROGRAM

For
Assignment
Employees
At U-Haul

Revised 07/02/03

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DISCRIMINATION/SEXUAL HARASSMENT
is committed to providing a work environment free from discrimination and sexual harassment. NSR adheres to the principles of EEO and expressly prohibits discriminatory employment practices. Sexual harassment is unwelcome sexual conduct which has the purpose or effect of interfering with an individual's performance or which creates an offensive or hostile work environment. Conduct which will not be tolerated may be verbal, visual or physical in nature.

Assignment employees are required to report incidents which they believe constitute discrimination or sexual harassment to their local NSR representative where appropriate, your U-Haul contact. An investigation will take place and the matter will be handled in an appropriate and confidential manner.

SUBSTANCE ABUSE POLICY

NSR has a strict policy concerning the use, possession, influence of illegal drugs or alcohol during work on NSR or client premises. You may be required to undergo a drug screening test prior to being placed on assignment with U-Haul and will always be required to do so in the event of an on-the-job-injury.

CONFIDENTIALITY/Non-Disclosure AGREEMENTS

work at U-Haul and the proprietary, confidential trade secret information you encounter during assignment must be kept confidential. You will be required to sign forms documenting your understanding of, and compliance with, this policy.

WELCOME TO NORTHWEST STAFFING RESOURCES

Northwest Staffing Resources ("NSR") is a leading provider of temporary and permanent staffing solutions. We are proud to be a part of our relationship with our clients. NSR is a leading provider of temporary and permanent staffing solutions. We are proud to be a part of our relationship with our clients. NSR is a leading provider of temporary and permanent staffing solutions. We are proud to be a part of our relationship with our clients.

U-HAUL INTERNATIONAL

In 1945, today U-Haul trucks and trailers can be found in over 15,000 independent dealers and branches in 1,200 company-owned U-Haul Moving & Storage locations. The U-Haul System, the undisputed leader in the self-storage industry, is also the second-largest operator of self-storage facilities, the world's largest operator of permanent trailer hitchers and the largest Yellow Pages advertiser under a single name.

NOTE: Although you may be placed on assignment at U-Haul, you are employed by NSR and are eligible for any U-Haul benefits.

ATTENDANCE

Reliability and excellent attendance are essential for a productive and successful assignment. As an NSR employee, you are expected to be at work on time as scheduled for your assignment. If you are to be late or absent, it is your responsibility to notify NSR at least 2 hours before the start of your assignment. Excessive lateness or absences may result in terminating your assignment at U-Haul.

425.251.6651 Office / 24 HR. VM - NSR
806.772.3427 Office U-Haul International

DRESS CODE

As an NSR assignment employee, you are a representative of our company. Your appearance and behavior should reflect your commitment to quality and professionalism. Thank you for using good judgment and setting your work attire while on assignment with us.

LUNCH AND BREAKS

Please check with your U-Haul supervisor to inform you of your lunch and break times.

WHILE ON ASSIGNMENT AT U-HAUL...

Please do not solicit employment with U-Haul, if a position for which you are qualified and eligible becomes available. U-Haul will notify NSR and we will forward information regarding these opportunities on to you.

Personal phone calls should be restricted to lunch and break periods.

In the event of an emergency, communication from family or friends should be directed to the local NSR office. Your NSR representative will contact you at your work area immediately.

ASSIGNMENT DURATION

When you accept an assignment at U-Haul, you are expected to complete the full duration of the assignment. Your NSR representative will inform you of the start and end dates at the time the assignment is offered to you. Both short and long term assignments are available. Assignments may be terminated at any time.

PAY

When an assignment is offered to you, your NSR representative will inform you of the hourly pay rate and the process for receiving your paycheck. You are responsible for accurately recording your hours worked. Salary compensation should be discussed only with your NSR representative.

PAYROLL PROCEDURES

All assignment employees must complete time card weekly. At the end of each week, your U-Haul supervisor will approve and sign the timecard. The U-Haul supervisor will forward the timecard to NSR for processing and payment. It will be your responsibility to sign in and out daily on these timecards.

U-HAUL INTERNATIONAL

OVERTIME POLICY

On occasion, you may be requested to work overtime, possibly with very little notice. We thank you for being flexible in accommodating your schedule to meet work demands and deadlines. All overtime must be approved by your U-Haul contact. Overtime is any time worked over 40 hours in a Monday - Sunday period. Overtime is paid at 1 and 1/2 times your pay rate.

RECOGNITION AND INCENTIVE

NSR recognizes outstanding performance. Through monthly performance and quality appraisals, your attendance, punctuality, attitude, initiative, work performance and productivity will be reviewed. Performance will be recognized through NSR's "Employee of the Month" program. Also, NSR offers incentives to assignment employees who recommend friends/family for employment. Once someone you referred completes a minimum number of hours with NSR, you will receive a cash bonus. Ask your NSR representative for additional details.

BENEFITS

As an employee of NSR, you are eligible for our benefits as stated below:

Med/Dent/Vision/AD&D Life - After 30 days of employment you are eligible to enroll

Vacation - After you have completed 1 year of employment at U-Haul you will receive 1 week paid vacation for the first year 2 weeks for the 2nd year

Holiday Pay

After you accumulate 1000 hrs. you are eligible for the 6 major holidays of the year, based on you working a min. of 24 hrs. the week of the holiday. New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Day

401k After 1 year and 1000 hours worked
Scholarship programs

RECEIPT OF



RESOURCE STAFFING GROUP
EMPLOYEE HANDBOOK

DATE _____

NAME (please print) _____

SIGNATURE _____

OFFICE CODE _____

02005 11-11-06 INTL

9



RESOURCE STAFFING GROUP

RECEIPT OF



RESOURCE STAFFING GROUP

EMPLOYEE HANDBOOK

DATE _____

NAME (please print) _____

SIGNATURE _____

OFFICE CODE _____